

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 9234 of 2007(Y)

PETITIONER:

**JOY ALUKAS TRADERS INDIA (PVT) LTD.,
MARINE DRIVE, COCHIN- 682 031, REPRESENTED BY
ITS MANAGER (PUBLIC RELATIONS), MR.JACOB PALAYOOR.**

BY ADV. SRI.A.KUMAR

RESPONDENTS:

- 1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAXES CHECK POST, KUMILY.**
- 2. ASSISTAN COMMISSIONER (ASSESSMENT),
KVAT SPECIAL CIRCLE-1, COCHIN.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

K.BALAKRISHNAN NAIR,J.

WP(C)NO.9234 OF 2007-Y

Judgment

The petitioner challenges Ext.P8 notice issued under Section 47(2) of the KVAT Act, calling upon it to furnish security for an amount of Rs.9,200/- to release the consignment detained as per that notice. The defect noted in Ext.P8 is that the Tax-payers Identification Number (TIN) shown in the accompanying invoice is not correct. The petitioner has submitted Ext.P9 representation and also produced the necessary documents to explain the defect in the invoice.

2. I heard the learned Government Pleader also. The 1st respondent is directed to forward the file leading to Ext.P8 to the Commercial Taxes Officer (Enquiry) having jurisdiction over the matter, to finalise the proceedings initiated by issuing the said notice. Upon receipt of the file, the said Officer shall finalise the proceedings against the petitioner in accordance with law after affording an opportunity of being heard to it within six weeks from the date of receipt of a copy of this Judgment. The consignment covered by Ext.P8 shall be released to the petitioner forthwith on furnishing security as contemplated in Rule 67 read with Rule 19(2) of the KVAT Rules.

The Writ Petition is disposed of as above.

20.03.2007

K.BALAKRISHNAN NAIR,JUDGE

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